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BOOK REVIEWS.

BLACK ON INCOME TAXES. Second edition, with 1916 and 1917 Supplements. By HENRY CAMPBELL BLACK. Kansas City, Mo.: VERNON LAW BOOK CO. 1916. pp. xxxvii, 1063.

BENDER'S FEDERAL REVENUE LAW, 1916. By the publisher's editorial staff. Albany: MATTHEW BENDER & Co. 1917. pp. xi, 427.

These two works have followed close upon the national legislation of last Fall. They are therefore timely, because the Act of September 8, 1916, to which they both in varying degrees relate, is a most important piece of legislation. Not merely did Congress re-write the income tax law, and substitute for a larger part of the system of stamp duties imposed by the legislation of 1914, a system of imposts including an estate tax, a tax on the capital stock of corporations and a tax upon munitions makers, but it also reached out to the nation's foreign trade. In this aspect it has varying values. On the one hand, under the name of "unfair competition", an "anti-dumping clause", resembling the one proposed by American manufacturers at the time of the 1913 tariff, has been put into our statute law. But, on the other hand, the present statute also contains certain retaliatory "embargo" provisions of the kind so ardently desired by a number of persons dwelling among us. Truly here in much of history in the making.

The Messrs. Bender's book gives this entire statute, with such notes as the respective subjects would justify. These notes have the merit of conciseness and clarity. Those concerning the income tax are very good in their references to the Treasury Decisions, but equal commendation should be given to the useful citations of Federal decisions throughout the commentaries. The notes on the statute's embargo features are especially happy, not merely in their references to this Nation's one previous experience in that line, but in the conclusion which they offer:

"This whole scheme of retaliation and reprisals is questionable as to its policy, although there can be no doubt of the power of Congress to enact it. An unusual power and a tremendous responsibility are given to the Executive. It appears more than doubtful that his use of the weapon, whoever he may be, will prove as carelessly casual as was the political buncombe of Congress in handing it over."

On the whole this book serves the only useful purpose of its class, which is to put the statute into readable form, with notes which make for clarity of thought in the task of its interpretation.

The defect of Dr. Black's book is that it was composed too soon. It had apparently gone to press before the enactment of the Income Tax Law of 1916; resulting in a volume which deals entirely with a superseded statute, the new law being covered only by supplements hastily prepared. Consequently, while there is much excellent material in this work, the reader must continually discriminate between the portions that happen to apply to the new statute and those referring

to provisions that are now superseded. Nor will this task be a light one, for the differences between the two statutes are many, and cannot be overlooked.

However, it is to the credit of the book under review that these changes render unnecessary many of the arguments it contains. And also the author may take such comfort as may be in the thought that the new law has not altogether changed the obscurity created by the earlier statute. Too much of the old law has been re-enacted; and by far too many of the situations, for which it failed in clear words to provide, find equal opportunity for trouble under the new law's provisions. Nor is this situation lightened by the fact that one of the changes which Congress did undertake to make, will, in the opinion of many, have an effect which at least will not be wholesome. The Attorney General ruled that the 1913 statute did not reach income payable to non-resident aliens; the basis of his opinion, as it was always understood, being that whether or not, in the abstract, Congress had a taxing power in that regard, it was not to be presumed that it was intended, by the ambiguous language of the previous act, to reach this doubtful source of revenue. The present act leaves no doubt of the legislative intention, for it expressly taxes the income of non-resident aliens. Therein, to say no more, it differs from the unchanging policy of the English statutes.

The points which such changes present cannot fail to stimulate an ever increasing interest. It is therefore a pity that this book, which in its first edition constituted one of the best of the flock that appeared after the passage of the previous act, could not have been withheld until the author had had time to give his own opinion upon the differences between the two statutes, and his estimate of their results.

Garrard Glenn.

PRINCIPLES OF LABOR LEGISLATION. By JOHN R. COMMONS and JOHN B. ANDREWS. New York: HARPER & BROS. 1916. pp. 524.

"This book", says the preface, somewhat ambiguously, "is written from the standpoint of the citizen and the student rather than from that of the lawyer". What the authors have in mind in making this distinction may perhaps be inferred from the statement that the book "endeavors not so much to expound technical questions of legality as to sketch the historical background of the various labor problems, indicate the nature and extent of each, and describe the legislative remedies which have been applied". This antithesis leads one to assume that the authors are unaware that they are expounding technical questions of legality when they indicate the nature and extent of labor problems. Yet they recognize clearly that questions of the constitutionality of labor laws are inextricably interwoven with the nature and extent of the labor problems to which the laws relate. "When the higher court", they say, "passes on the question of the constitutionality of the law itself, it does so with reference to whether the facts are such as to call for the law and whether the law deals with the facts in accordance with the higher law of the constitution" (p. 416).

In elaboration of this point it is said that each department of government is an investigating body. "The court, through many centuries of experience, has developed the law of evidence and the